Table 8. Defined contribution retirement plans: Selected attributes, State and local government workers, National Compensation Survey, March 2009

(All workers participating in defined contribution plans = 100 percent)

Characteristics	Employee contribution		Employee contribution option	
	Required	Not required	Pretax	Not pretax
All workers	58	42	77	23
Worker characteristics				
Management, professional, and related	56 55 52 41 63 61	44 45 48 59 37 39 39	74 72 71 70 77 76 74	26 28 29 30 23 24 26
Sales and office	59 58 67 54	41 42 33 46	84 84 80 -	16 16 20 –
Full time	58 64	42 36	77 76	23 24
Union	45 65	55 35	66 82	34 18
Wage percentiles:2 Lowest 10 percent Lowest 25 percent Second 25 percent Third 25 percent Highest 25 percent Highest 10 percent	62 64 58 56 55	38 36 42 44 45 41	82 84 82 72 71 68	18 16 18 28 29 32
Establishment characteristics				
Service-providing industries Education and health services Educational services Elementary and secondary schools Junior colleges, colleges, and universities Health care and social assistance Hospitals Public administration	58 56 53 38 65 61 64 58	42 44 47 62 35 39 36 42	77 72 68 61 74 82 79 80	23 28 32 39 26 18 21 20
1 to 99 workers	65 72 55 57 62 55	35 28 45 43 38 45	- - 74 90 70	- - 26 10 30

See footnotes at end of table.

Table 8. Defined contribution retirement plans: Selected attributes, State and local government workers, National Compensation Survey, March 2009—Continued

(All workers participating in defined contribution plans = 100 percent)

Characteristics	Employee contribution		Employee contribution option	
	Required	Not required	Pretax	Not pretax
State government Local government Geographic areas		42 43	75 78	25 22
Middle Atlantic East North Central South Atlantic East South Central West South Central Mountain Pacific	53 76	41 54 47 24 16 52 63	65 80 69 - 89 - 69	35 20 31 - 11 - 31

¹ Plans closed to new workers or plans that cease

for more details.

NOTE: Because of rounding, sums of individual items may not equal totals. Dash indicates no workers in this category or data did not meet publication criteria. For definitions of major plans, key provisions, and related terms, see the "Glossary of Employee Benefit Terms" at www.bls.gov/ncs/ebs/glossary20082009.htm.

^{&#}x27; Plans closed to new workers or plans that cease accruals for some or all plan participants.

² The percentile groupings are based on the average wage for each occupation surveyed, which may include workers both above and below the threshold. The percentile values are based on the estimates published in the "National Compensation Survey: Occupational Earnings in the United States, 2008." See Technical Note